



News Release

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IRS TAKES STEPS TO PROTECT VICTIMS OF DOMESTIC VIOLENCE

WASHINGTON – The Internal Revenue Service has initiated a series of steps to protect victims of domestic violence who apply for innocent spouse relief.

This set of safeguards responds to concerns brought to the IRS by a number of outside groups interested in domestic violence issues.

If a taxpayer has been a victim of domestic violence and fears that filing a claim for innocent spouse relief will result in retaliation, he or she should write the term "Potential Domestic Abuse Case" at the top of Form 8857, "Request for Innocent Spouse Relief." This term will alert the IRS to the sensitivity of the taxpayer's situation. Taxpayers should also explain their concerns in a statement attached to the claim, in addition to explaining why they should qualify for innocent spouse relief.

"This process alerts our people up front that extra care should be taken on these cases," said IRS Commissioner Charles O. Rossotti.

The law requires the IRS to tell a taxpayer's spouse (or former spouse) that innocent spouse relief has been requested. The spouse (or former spouse) has the right to provide the IRS with information and receive limited information from the IRS about that request.

However, the IRS strictly adheres to tax law provisions that protect the confidentiality of sensitive information. This means the IRS will not release information that could endanger the safety of domestic violence victims.

For example, the IRS will not release to a taxpayer's spouse (or former spouse) a new name, address, information about an employer, phone number or fax number or other information not related to making a determination about the innocent spouse claim.

For potential abuse cases, the IRS also centralizes all correspondence in one location. This change means the other spouse can't guess the whereabouts of the domestic abuse victim through a postmark or the location of a local IRS office.

"Abuse victims should take comfort that they can pursue their legal rights with the IRS without fear of jeopardizing their confidentiality or their safety." Rossotti said.

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IRS workers working innocent spouse cases also will receive special training on how to properly handle abuse cases.

“The training is being developed with sensitivity to the needs of abuse survivors, and is based on state-of-the-art research in the field of domestic violence,” said Dr. Alice Twining, a consultant to the IRS training team who is also a trainer for Virginians Against Domestic Violence

The IRS stance drew praise from Women for IRS Financial Equity (WIFE), a group active on domestic abuse cases.

“The IRS is taking steps to ensure that people who have had difficult domestic situations will be allowed to pursue their rights and the IRS will protect their privacy from an abusive spouse,” said Beth Cockrell, a founder of WIFE.

The designation as a “Potential Domestic Abuse Case” does not lead to special consideration when the IRS makes an innocent spouse decision. However, evidence of abuse is one factor that the IRS may consider under innocent spouse relief.

When a married couple files a tax return jointly, each spouse is fully liable for the taxes owed, including any penalty and interest due. Form 8857 allows a taxpayer to request innocent spouse relief when the person believes only a spouse or former spouse should be held liable for the tax liabilities.

Copies of the forms are available on the Internet at www.irs.gov in the “Forms and Pubs” section.

Taxpayers who wish to investigate eligibility for innocent spouse relief can visit the Innocent Spouse Tax Relief Eligibility Explorer on the IRS web at www.irs.gov/prod/ind_info/s_tree/index.html.

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